

KERN AUGUSTINE
CONROY & SCHOPPMANN, P.C.
1120 Route 22 East
Bridgewater, NJ 08807
(908) 704-8585
Attorneys for Defendant

)	UNITED STATES DISTRICT COURT
DR. FADI CHAABAN; DR. SABINO)	DISTRICT OF NEW JERSEY
R. TORRE; DR. CONSTANTINOS A.)	
COSTEAS and DR. ANTHONY J.)	Civil Action
CASELLA, as Trustees of)	
Diagnostic & Clinical)	Case No. 2:08-cv-1567 (WJM)
Cardiology, P.A. Profit)	
Sharing Plan,)	
)	
Plaintiffs,)	
)	DECLARATION OF FRANK
v.)	YULA, C.P.A.
)	
DR. MARIO A. CRISCITO,)	
)	
Defendant.)	
)	

I, Frank Yula, C.P.A., of full age, do hereby declare:

1. I previously worked as a Certified Public Accountant in New Jersey. I am now retired and reside in Florida.

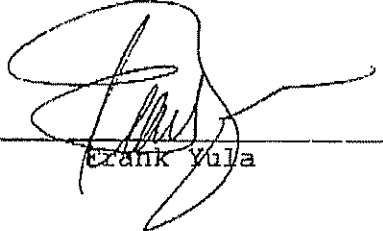
2. From 1984 through 2003, accounting services were provided to Diagnostic and Clinical Cardiology, P.A. by The Videre Group and its predecessor firms, who acted as the practice's corporate accountants. In 2003, The Videre Group merged with JH Cohn, and Diagnostic and Clinical Cardiology, P.A. came over to JH Cohn at this time. In this capacity, Videre Group prepared corporate tax returns, interim and year-

end accounting statements and financial statements. I was personally responsible for accounting services for Diagnostic and Clinical Cardiology, P.A. from approximately 1994 to 2003.

3. All of my dealings with a representative of Diagnostic and Clinical Cardiology, P.A. for purposes of practice accounting matters, and for pension or ERISA matters, were done solely with Dr. Anthony Casella.

4. At the end of every calendar year, pension contributions were made by Diagnostic and Clinical Cardiology, P.A. To properly file corporate tax returns and do end-of-year accounting, I was required to obtain information about these contributions from Diagnostic and Clinical Cardiology, P.A. All of this information was provided solely by Dr. Casella, and any information that I provided in return went solely to Dr. Casella.

5. I declare under penalty of perjury that the foregoing statements made by me are true and correct.



Frank Yula

Dated: June 6, 2008